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ABSTRACT

Drawn from college data submitted on 1994-95 actual cost allocation schedules, this report provides information on district and statewide program costs for the Wisconsin Technical College System. A brief introduction reviews actual unit costs and ratios for headcount enrollments and full-time equivalent (FTE) students, indicating that the total unduplicated headcount for the system was 434,780 students, at a cost per headcount student of $1,160, and that FTE enrollment was 59,156 students, at a cost of $8,525 per student. This section also indicates that total operational cost for the system was $504,272,000. The bulk of the report contains cost schedules illustrating the following: (1) systemwide operational costs and total budget; (2) systemwide total expenditures and revenues; (3) systemwide staff costs; (4) systemwide materials fees and FTE student enrollments; (5) statewide costs and FTE enrollment by college; (6) statewide costs per FTE by aid category; (7) costs per FTE by college for college parallel programs, associate degree programs, vocational programs, vocational/adult programs, and community services; (8) FTE students and cost by college for agriculture, business, graphics, home economics, industrial, service and health, technical, television, and general education; (9) FTE enrollment and operational cost percentages; (10) cost ratios per FTE student; and (11) FTE student enrollment percentages. (TGI)

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ED 389 358

ACTUAL 1994-95

COST ALLOCATION SUMMARY

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Wisconsin
Technical College System

JC 960 003

ACTUAL 1994-95

COST ALLOCATION SUMMARY

December 1995

Wisconsin Technical College System Board
310 Price Place
Madison, Wisconsin 53705

Dwight A. York, State Director

TABLE OF CONTENTS

Schedule

A-1	Operational Costs and Total Budget Summary
A-2	Total Expenditures and Revenues Summary
A-3	Staff Analysis Summary
A-4	Materials Fees & FTE Student Summary
A-5	Statewide Costs and FTE Enrollment Summary by College
A-6	Statewide Costs per FTE by Aid Category
	COSTS PER FTE BY COLLEGE
B-1	College Parallel
B-2	Associate Degree
B-3	Vocational
B-4	Vocational-Adult
B-5	Community Services
B-6	Total
	FTE STUDENTS AND COSTS BY COLLEGE
C-1	Agriculture
C-2	Business
C-3	Graphics
C-4	Home Economics
C-5	Industrial
C-6	Service and Health
C-7	Technical
C-8	Television
C-9	General Education
C-10	Total
D-1	FTE Enrollment and Operational Cost Percentages
D-2	Cost Ratios Per FTE Student
D-3	FTE Student Enrollment Percentages

WBVTAE
12/95

FOREWORD

The information contained in this summary was derived from data submitted by the technical colleges on their 1994-95 actual cost allocation schedules.

Cost allocation information is used to calculate the distribution of state aids to the colleges, and prepare financial and enrollment reports including state statistical summaries and reports on the financing of Wisconsin's technical colleges. The data is also used to answer requests for information from the Governor, the Legislature and the public. In addition, the costs by instructional division are used in preparing Wisconsin's State Plan for Vocational Education required by federal statute.

The table below provides a statewide summary by aid category of the 1994-95 actual unit costs and ratios for both headcount and full-time equivalent (FTE) students:

	Postsecondary			Continuing Education		
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Headcount Enrollment[1]	17,826	100,593	98,639	258,024	20,214	434,780
Cost per Student	$1,592	$2,583	$1,718	$171	$118	$1,160
Full-Time Equivalent Students[2]	4,945	32,042	16,330	5,366	473	59,156
Cost per Full-Time Equivalent	$5,740	$8,110	$10,375	$8,237	$5,049	$8,525
Total Operational Cost[3]	$28,382.7	$259,873.3	$169,420.9	$44,208.8	$2,386.3	$504,272.0
Cost per Student Ratios	1.37	2.23	1.48	.15	.10	1.00
Cost per FTE Ratios	.67	.95	1.22	.97	.59	1.00

The financial and enrollment information reported in this summary will not be finalized until after completion of the required audits in the following fiscal year. Enrollments may not agree on all schedules due to rounding of some district figures. Differences in unit costs appearing in the schedules which follow reflect the interplay of factors unique to each technical college, including the mix of programs, the number of locations where courses are offered, enrollment levels, and the average number of credits for which students enroll.

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[1]Enrollment is duplicated among categories, except for the total which is unduplicated.

[2]An FTE student represents 30 credits in each aid category.

[3]In thousands.

Schedule A-1

1994-95 ACTUAL OPERATIONAL COSTS AND TOTAL BUDGETS

(As reported by the Technical Colleges on the VE-CA-1 Cost Allocation Schedule)

Technical College	OPERATIONAL								Other Costs[1]	TOTAL BUDGET[2]
	Instruction	Instructional Resources	Student Services	Research	General Admin.	General Institu.	Physical Plant	Subtotal		
Chippewa Valley	$ 18,944,797	$ 816,811	$ 1,842,430	$ 244,366	$ 797,588	$ 2,095,301	$ 1,622,388	$ 26,363,681	$ 9,000,672	$ 35,364,353
Western	16,503,904	572,410	2,091,742	304,094	777,122	2,159,087	1,556,222	23,964,581	15,205,558	39,170,139
Southwest	6,865,209	375,040	747,392	99,064	465,774	585,945	656,441	9,794,865	5,628,862	15,423,727
Madison	43,337,781	1,924,820	5,912,440	195,238	1,921,545	3,622,686	5,700,085	62,614,595	24,391,052	87,005,647
Blackhawk	9,863,635	414,878	1,577,316	161,282	628,101	1,384,882	1,072,575	15,102,669	4,592,460	19,695,129
Gateway	23,716,430	985,081	4,040,268	238,288	823,269	2,874,923	3,360,315	36,038,574	13,816,618	49,855,192
Waukesha	24,078,441	925,267	3,846,505	195,076	949,869	3,408,303	2,821,951	36,225,412	11,552,284	47,777,696
Milwaukee	69,922,439	2,626,233	12,293,205	496,521	2,958,986	7,246,250	11,588,934	107,132,568	76,839,402	183,971,970
Moraine Park	14,857,326	925,546	2,740,337	61,360	641,224	3,143,563	1,640,267	24,009,623	9,362,570	33,372,193
Lakeshore	12,351,926	633,562	1,007,564	97,044	584,109	1,987,783	1,122,520	17,784,508	4,471,530	22,256,038
Fox Valley	29,512,287	949,830	2,981,509	340,556	853,522	5,525,419	2,814,828	42,977,951	14,879,544	57,857,495
Northeast	23,554,815	673,830	3,067,769	77,398	686,151	2,532,718	2,387,000	32,979,681	9,283,632	42,263,313
Mid-State	9,836,447	452,843	1,890,126	127,090	566,354	1,146,570	1,113,778	15,133,208	4,362,302	19,495,510
North Central	14,032,628	1,022,071	1,682,276	64,908	975,858	1,436,608	1,650,271	20,864,620	6,958,782	27,823,402
Nicolet	6,276,342	619,276	1,376,730	99,044	598,653	1,143,402	1,040,951	11,154,398	4,140,822	15,295,220
Indianhead	14,584,976	552,964	2,291,186	154,777	501,129	2,231,287	1,814,734	22,131,053	8,161,474	30,292,527
STATEWIDE TOTAL	$338,239,383	$14,470,462	$49,388,795	$2,956,106	$14,729,254	$42,524,727	$41,963,260	$504,271,987	$222,647,564	$726,919,551
Chippewa Valley	71.9% HI	3.1%	7.0%	0.9%	3.0%	7.9%	6.2% LO	5.2%		74.5%
Western	68.9	2.4	8.7	1.3 HI	3.2	9.0	6.5	4.8		61.2
Southwest	70.1	3.8	7.6	1.0	4.8	6.0	6.7	1.9 LO		63.5
Four	69.2	3.1	9.4	0.3	3.1	5.8 LO	9.1	12.4		72.0
Blackhawk	65.3	2.7	10.4	1.1	4.2	9.2	7.1	3.0		76.7
Gateway	65.8	2.7	11.2	0.7	2.3	8.0	9.3	7.2		72.3
Waukesha	66.5	2.6	10.6	0.5	2.6	9.4	7.8	7.2		75.8
Milwaukee	65.3	2.4	11.5	0.5	2.7	6.8	10.8 HI	21.3 HI		58.2 LO
Moraine Park	61.9	3.8	11.4	0.3	2.7	13.1 HI	6.8	4.8		71.9
Lakeshore	69.4	3.6	5.7 LO	0.5	3.3	11.2	6.3	3.5		79.9 HI
Fox Valley	68.7	2.2	6.9	0.8	2.0 LO	12.9	6.5	8.5		74.3
Northeast	71.4	2.1 LO	9.3	0.2 LO	2.1	7.7	7.2	6.5		78.0
Mid-State	65.0	3.0	12.5 HI	0.8	3.7	7.6	7.4	3.0		77.6
North Central	67.2	4.9	8.1	0.3	4.7	6.9	7.9	4.1		75.0
Nicolet	56.3 LO	5.6 HI	12.3	0.9	5.4 HI	10.2	9.3	2.2		72.9
Indianhead	65.9	2.5	10.3	0.7	2.3	10.1	8.2	4.4		73.1
STATEWIDE PERCENT[3]	67.1%	2.9%	9.8%	0.6%	2.9%	8.4%	8.3%	100.0%		69.4%

[1] Includes all monies for auxiliary and public service functions, "non-add" amounts, as well as debt service, enterprise, internal service, proprietary, and trust and agency funds (i.e., everything not included as operational cost).

[2] Percentages in this column are the percentage which the operational cost is of the total budget.

[3] Operational percentages add horizontally to 100 percent, except for note 2 above and operational subtotal column which adds vertically.

Schedule A-2
1994-95 ACTUAL DISTRICT TOTAL EXPENDITURES AND REVENUES SUMMARY
(As reported by the Technical Colleges on the VE-CA-2 and VE-CA-7 Cost Allocation Schedules)

Technical College	EXPENDITURES							REVENUES						
	Salaries	Fringe Benefits	Current Expenses	Resale Merchandise	Capital	Debt Retirement	Total[1]	Local	State	Federal	Fees Program	Fees Other[2]	Institu	Other Sources[3]
Chippewa Valley	$ 17,989,488	$ 5,572,168	$ 6,265,778	$ 1,114,243	$ 1,879,477	$ 2,543,199	$ 35,364,353	$ 12,905,755	$ 8,756,101	$ 3,831,383	$ 3,806,908	$ 918,589	$ 3,885,378	$ 1,260,269
Western	16,425,396	4,913,207	6,443,341	1,381,167	7,330,916	2,676,112	39,170,139	12,068,511	9,300,859	3,536,671	3,745,193	965,854	3,769,490	5,783,561
Southwest	6,286,140	1,923,637	4,283,551	232,170	1,103,727	1,594,502	15,423,727	6,063,780	3,239,413	1,490,952	1,245,722	325,179	2,277,003	781,678
Madison	41,111,092	12,201,426	22,194,858	3,207,742	5,555,096	2,735,431	87,005,647	37,072,487	14,492,967	5,704,431	10,444,551	1,948,734	14,921,028	2,421,449
Blackhawk	9,140,853	2,657,622	4,492,143	82,554	1,565,363	1,756,594	19,695,129	9,184,157	3,486,678	2,322,113	1,815,964	452,841	1,141,309	1,292,067
Gateway	22,548,351	7,253,327	14,218,697	–	2,414,211	3,420,606	49,855,192	26,268,878	7,610,880	4,784,237	4,214,310	979,210	6,207,977	- 210,300
Waukesha	22,729,524	8,612,091	8,093,030	1,331,053	3,549,514	3,462,484	47,777,696	28,817,710	6,050,433	3,083,902	3,647,676	1,080,642	4,624,520	492,813
Milwaukee	76,650,898	24,509,682	32,080,421	5,126,412	26,419,351	19,183,206	183,971,970	70,512,851	36,272,229	16,407,217	15,819,733	3,051,086	21,402,817	20,506,037
Moraine Park	15,056,717	4,869,024	7,575,943	1,032,993	3,304,868	1,532,628	33,372,193	14,860,771	5,108,134	1,848,050	2,832,222	634,979	5,876,787	2,211,250
Lakeshore	11,080,657	3,555,198	4,588,546	149,740	1,298,327	1,583,570	22,256,038	9,947,305	4,331,872	1,440,958	1,976,473	485,207	2,721,597	1,372,626
Fox Valley	26,975,049	8,807,890	13,026,403	518,726	4,533,029	3,196,398	57,857,495	22,785,623	9,978,045	3,278,270	4,804,582	1,935,866	12,097,938	2,977,171
Northeast	21,564,252	6,249,934	9,951,049	1,596,018	1,576,503	1,325,557	42,263,313	18,759,270	6,823,730	3,089,307	4,963,368	1,282,412	7,367,631	- 22,405
Mid-State	9,747,407	3,089,740	3,966,966	646,990	840,079	1,184,328	19,495,510	8,776,263	4,239,783	2,069,243	2,108,446	507,508	1,774,881	19,386
Northcentral	13,921,320	4,143,867	5,040,774	399,152	2,447,943	1,870,348	27,823,402	10,557,713	5,813,364	3,776,324	2,464,298	489,591	3,029,937	1,692,175
Nicolet	6,855,526	2,144,450	3,092,543	407,322	1,896,291	899,088	15,295,220	7,407,166	2,241,005	972,991	1,166,625	153,735	992,450	2,361,248
Indianhead	14,226,064	4,366,114	5,961,299	2,253,336	1,406,132	2,077,562	30,292,527	14,588,498	4,416,799	3,067,089	2,789,682	1,408,441	3,614,571	406,447
TOTAL	$332,310,754	$104,869,379	$152,095,342	$19,481,618	$67,120,847	$51,041,611	$726,919,551	$310,576,738	$132,162,292	$60,703,138	$67,845,753	$16,580,844	$95,705,314	$43,345,472
Chippewa Valley	50.9%	15.8%	17.7%	3.1%	5.3%	7.2%	4.9%	36.5%	24.7% HI	10.8%	10.8%	2.6%	11.0%	3.6%
Western	42.0	12.5	16.5 LO	3.5	18.7 HI	6.8	5.4	30.8 LO	23.7	9.0	9.6	2.5	9.6	14.8
Southwest	40.8 LO	12.5 LO	27.8	1.5	7.1	10.3	2.1	39.3	21.0	9.7	8.1	2.1	14.7	5.1
Madison	47.3	14.0	25.5	3.7	6.4	3.1	12.0	42.6	16.7	6.6	12.0 HI	2.2	17.1	2.8
Blackhawk	46.4	13.5	22.8	0.4 LO	8.0	8.9	2.7	46.6	17.7	11.8	9.2	2.3	5.8 LO	6.6
Gateway	45.2	14.6	28.5 HI	–	4.8	6.9	6.8	52.7	15.3	9.6	8.4	2.0	12.4	- 0.4 LO
Waukesha	47.6	18.0 HI	16.9	2.8	7.4	7.3	6.6	60.3 HI	12.7 LO	6.5	7.6	2.2	9.7	1.0
Milwaukee	41.7	13.3	17.4	2.8	14.4	10.4 HI	25.3 HI	38.3	19.7	8.9	8.6	1.7	11.6	11.2
Moraine Park	45.1	14.6	22.7	3.1	9.9	4.6	4.6	44.5	15.3	5.6 LO	8.5	1.9	17.6	6.6
Lakeshore	49.8	16.0	20.6	0.7	5.8	7.1	3.1	44.7	19.4	6.5	8.9	2.1	12.2	6.2
Fox Valley	46.6	15.2	23.9	0.9	7.9	5.5	7.9	39.4	17.2	5.7	8.3	3.4	20.9 HI	5.1
Northeast	51.0 HI	14.8	23.6	3.8	3.7 LO	3.1 LO	5.8	44.4	16.2	7.3	11.8	3.0	17.4	- 0.1
Mid-State	50.0	15.8	20.5	3.3	4.3	6.1	2.7	45.0	21.8	10.6	10.8	2.6	9.1	0.1
Northcentral	50.0	14.9	18.1	1.5	8.8	6.7	3.8	37.9	20.9	13.6 HI	8.8	1.8	10.9	6.1
Nicolet	44.8	14.0	20.2	2.7	12.4	5.9	2.1 LO	48.4	14.7	6.4	7.6 LO	1.0 LO	6.5	15.4 HI
Indianhead	47.0	14.4	19.7	7.4 HI	4.6	6.9	4.2	48.2	14.6	10.1	9.2	4.7 HI	11.9	1.3
TOTAL	45.7%	14.4%	20.9%	2.7%	9.3%	7.0%	100.0%	42.7%	18.2%	8.3%	9.3%	2.3%	13.2%	6.0%

[1]Expenditure and revenue percentages each add horizontally; the total percentages add vertically.

[2]Includes Materials Fees.

[3]Other sources includes increases or decreases in fund balance, proceeds from debt, etc.

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Schedule A-3

1994-95 ACTUAL STAFF ANALYSIS SUMMARY

(As Reported by the Technical Colleges in the Staff Accounting System)

Technical College	Administrators[1]		Supervisors/ Coordinators		Teachers		Specialists		Subtotal Educational[2]		Other Staff		Total	
	#[3]	$[4]	#	$	#	$	#	$	#	$	#	$	#	$
Chippewa Valley	2.0	100,624	20.7	77,441	256.8	52,553	12.5	64,116	292.0	55,142	211.9	35,077	503.9	46,704
Western	3.0	93,466	31.3	63,421	249.2	44,349	11.0	58,267	294.5	47,397	250.9	29,770	545.4	39,288
Southwest	3.0	61,386	14.5	59,260	103.6	42,319	7.0	55,385	128.1	45,397	85.2	28,130	213.3	38,500
Madison	4.0	82,689	42.6	82,268	521.1	56,868	15.6	66,173	583.3	59,149	519.4	34,903	1,102.7	47,728
Blackhawk	2.0	107,049	14.8	56,950	128.8	48,057	6.1	46,769	151.7	49,651	153.8	28,207	305.5	38,855
Gateway	4.0	101,373	20.6	70,755	293.7	53,496	24.9	65,145	343.2	55,935	265.4	39,014	608.6	48,556
Waukesha	7.0	102,269	24.7	76,698	272.1	55,313	12.1	75,315	315.9	58,792	276.6	40,566	592.5	50,284
Milwaukee	3.0	147,459	68.2	86,150	861.9	60,918	19.7	81,622	952.8	63,425	1,036.7	39,680	1,989.5	51,052
Moraine Park	4.2	107,175	28.4	72,843	201.3	48,917	12.3	63,204	246.2	53,385	210.7	35,729	456.9	45,243
Lakeshore	5.0	94,112	8.3	73,194	165.5	51,992	5.2	73,735	184.0	54,708	129.3	35,511	313.3	46,785
Fox Valley	6.0	107,804	35.6	66,067	397.4	47,872	10.4	63,032	449.4	50,464	345.6	37,765	795.0	44,944
Northeast	5.8	90,853	21.8	68,311	378.4	43,021	18.3	48,259	424.3	45,200	323.3	26,485	747.6	37,107
Mid-State	3.0	115,266	20.5	79,436	125.8	50,371	8.2	65,285	157.5	56,166	116.1	34,745	273.6	47,076
North Central	3.9	95,070	16.8	73,047	189.3	51,414	14.7	54,412	224.7	53,985	187.4	31,628	412.1	43,818
Nicolet	3.0	89,962	9.4	65,876	81.3	48,745	3.8	56,753	97.5	51,977	102.8	37,852	200.3	44,728
Indianhead	8.1	99,956	20.3	99,841	188.9	47,520	7.5	62,824	224.8	54,645	183.8	34,785	408.6	45,711
TOTAL	67.0	99,477	398.5	75,386	4,415.1	52,272	189.3	63,447	5,069.9	55,130	4,398.9	35,567	9,468.8	46,042
Chippewa Valley	0.4%	9	4.1%	12	51.0%	12	2.5%	10	58.0%	11	42.0%	9	5.3%	10
Western	0.6	5	5.7	3	45.7	3	2.0	6	54.0	3	46.0	4	5.8	4
Southwest	1.4	1	6.8	2	48.6	1	3.3	4	60.1 HI	2	39.9 LO	2	2.3	2
Four	0.4	2	3.9	14	47.2	15	1.4	13	52.9	15	47.1	8	11.6	13
Blackhawk	0.7	12	4.8	1	42.2	6	2.0	1	49.7	4	50.3	3	3.2	3
Gateway	0.6	10	3.4	7	48.3	13	4.1 HI	11	56.4	12	43.6	14	6.4	14
Waukesha	1.2	11	4.2	11	45.9	14	2.0	15	53.3	14	46.7	16	6.3	15
Milwaukee	0.2 LO	16	3.4	15	43.3	16	1.0 LO	16	47.9 LO	16	52.1 HI	15	21.0 HI	16
Moraine Park	0.9	13	6.2	8	44.1	8	2.7	9	53.9	7	46.1	11	4.8	8
Lakeshore	1.6	6	2.6 LO	10	52.8 HI	11	1.7	14	58.7	10	41.3	10	3.3	11
Fox Valley	0.7	14	4.5	5	50.0	5	1.3	8	56.5	5	43.5	12	8.4	7
Northeast	0.8	4	2.9	6	50.6	2	2.5	2	56.8	1	43.2	1	7.9	1
Mid-State	1.1	15	7.5 HI	13	46.0	9	3.0	12	57.6	13	42.4	6	2.9	12
North Central	0.9	7	4.1	9	45.9	10	3.6	3	54.5	8	45.5	5	4.4	5
Nicolet	1.5	3	4.7	4	40.6 LO	7	1.9	5	48.7	6	51.3	13	2.1 LO	6
Indianhead	2.0 HI	8	5.0	16	46.2	4	1.8	7	55.0	9	45.0	7	4.3	9
TOTAL	0.7%		4.2%		46.6%		2.0%		53.5%		46.5%		100.0%	

[1]The numbers vary because of differing organizational structures among the districts. This position classification includes the district director and other certified administrators who are responsible for the overall educational program of the district or for an assigned portion of the overall educational program.

[2]This is the sum or average of the four previous staff classifications.

[3]The (#) columns indicate number of staff: The top portion contains full-time equivalent (FTE) staff numbers; the bottom portion contains each district's percentage distribution of staff which adds horizontally, except for the total column which adds vertically. NOTE: The staff numbers cannot be compared to any cost allocation Schedule A-3 Staff Analysis Summary prior to the actual 1989-90 count. Beginning with the 1989-90 actual summary, the staff counts are computed on a different basis using workload percentages reported by the districts for employees in all funds and functions.

[4]The ($) columns indicate average compensation: The top portion contains amounts that are the mean personal services cost of salary plus fringe benefits for each staff classification.

Schedule A-4

1994-95 ACTUAL MATERIALS FEES & FULL-TIME EQUIVALENT STUDENT SUMMARY[1]

(Calculated from data reported by the Technical Colleges on the VE-CA-9 Cost Allocation Schedule)

Technical College	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Chippewa Valley	$ –	$ 236,777	$ 241,148	$ 125,146	$ –	$ 603,071
Western	–	311,016	221,684	63,338	2,907	598,945
Southwest	–	63,433	124,839	31,804	1,150	221,226
Four	132,924	523,689	401,839	141,175	42,131	1,241,758
Blackhawk	–	97,955	114,995	57,412	6,755	277,117
Gateway	–	260,886	144,197	79,634	578	485,295
Waukesha	–	209,728	233,395	109,612	14,701	567,436
Milwaukee	127,232	692,989	502,384	179,802	23,483	1,725,890
Moraine Park	–	195,483	153,259	31,027	1,514	381,283
Lakeshore	–	127,093	98,592	40,906	1,053	267,646
Fox Valley	–	379,802	294,496	137,042	10,498	821,838
Northeast	–	316,640	295,405	166,312	12,964	791,321
Mid-State	–	119,585	120,153	52,937	2,532	295,207
North Central	–	217,174	120,061	47,095	–	384,330
Nicolet	16,253	36,374	47,416	30,001	660	130,704
Indianhead	–	149,531	237,882	80,263	2,991	470,667
TOTAL MATERIALS FEES	$276,409	$4,138,155	$3,351,745	$1,373,508	$123,917	$9,263,734
Chippewa Valley	–	1,848.3	954.8	342.2	–	3,145.3
Western	–	2,061.5	974.1	199.9	11.0	3,246.5
Southwest	–	538.3	367.9	204.7	1.9	1,112.8
Four	2,006.5	3,795.5	1,311.2	996.2	187.7	8,297.1
Blackhawk	–	881.7	563.1	174.6	15.4	1,634.8
Gateway	–	2,464.4	1,206.5	281.4	2.7	3,955.0
Waukesha	–	1,829.8	986.6	423.0	45.1	3,284.5
Milwaukee	2,674.4	6,477.9	3,429.2	630.6	89.4	13,301.5
Moraine Park	–	1,548.1	953.0	142.1	4.9	2,648.1
Lakeshore	–	1,042.7	609.3	311.8	2.7	1,966.5
Fox Valley	–	2,832.4	1,174.0	475.5	35.7	4,517.6
Northeast	–	2,606.8	1,155.7	518.0	58.5	4,339.0
Mid-State	–	1,072.5	734.4	136.9	7.9	1,951.7
North Central	–	1,418.1	795.9	149.7	–	2,363.7
Nicolet	264.0	425.2	244.4	102.6	2.1	1,038.3
Indianhead	–	1,198.9	869.8	277.3	7.6	2,353.6
TOTAL FTE STUDENTS	4,944.9	32,042.1	16,329.9	5,366.5	472.6	59,156.0
Chippewa Valley	$ –	$4.25	$8.40	$12.20	$ –	$6.40
Western	–	5.05	7.60	10.55	8.80	6.15
Southwest	–	3.95	11.30	5.20	20.70 HI	6.65
Four	2.20	4.60	10.20	4.70	7.50	5.00
Blackhawk	–	3.70	6.80	10.95	14.60	5.65
Gateway	–	3.55	4.00	9.45	7.10	4.10
Waukesha	–	3.80	7.90	8.65	10.85	5.75
Milwaukee	1.60 LO	4.60	4.90	9.50	8.75	4.35
Moraine Park	–	4.20	5.35	7.30	10.35	4.80
Lakeshore	–	4.05	5.40	4.35	13.00	4.55
Fox Valley	–	4.45	8.35	9.60	9.80	6.05
Northeast	–	4.05	8.50	10.70	7.40	6.10
Mid-State	–	3.70	5.45	12.90	10.65	5.05
North Central	–	5.10	5.05	10.50	–	5.40
Nicolet	2.05	2.85	6.45	9.75	10.50	4.20
Indianhead	–	4.15	9.10	9.65	13.15	6.65
MEAN MATERIALS FEE/CREDIT[2]	$1.85	$4.30	$6.85	$9.55	$8.75	$5.20

[1]Figures rounded as follows: full-time equivalent (FTE) students to nearest tenth, and average (arithmetic mean) materials fees per credit to nearest nickel.

[2]Computed as follows: each district's materials fees by aid category were divided by the FTE students, and that cost per FTE quotient was divided by 30 to yield the materials fees per credit. This amount will vary according to each district's program mix and number of exemptions by aid category.

Schedule A-5
1994-95 ACTUAL STATEWIDE OPERATIONAL COST & FTE ENROLLMENT SUMMARY
(Calculated from data reported by the Technical Colleges on the VE-CA-5 Cost Allocation Schedule)

Technical College	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	Cost Per FTE Rank
Chippewa Valley	$ –	$ 13,014,582	$ 10,531,934	$ 2,817,165	$ –	$ 26,363,681	
Western	–	13,660,495	8,844,838	1,411,879	47,369	23,964,581	
Southwest	–	4,351,956	4,313,063	1,120,879	8,967	9,794,865	
Madison	10,810,079	30,677,356	14,194,513	6,171,054	761,593	62,614,595	
Blackhawk	–	7,437,721	6,357,538	1,231,184	76,226	15,102,669	
Gateway	–	21,528,391	11,988,121	2,495,319	26,743	36,038,574	
Waukesha	–	19,781,192	12,346,435	3,796,142	301,643	36,225,412	
Milwaukee	15,075,784	52,097,849	32,531,319	6,855,827	571,789	107,132,568	
Moraine Park	–	13,023,342	9,697,297	1,249,956	39,028	24,009,623	
Lakeshore	–	8,789,117	6,282,294	2,701,663	11,434	17,784,508	
Fox Valley	–	24,527,999	13,210,927	5,032,182	206,843	42,977,951	
Northeast	–	16,209,909	12,484,052	4,051,413	234,307	32,979,681	
Mid-State	–	8,029,919	6,170,320	892,361	40,608	15,133,208	
Northcentral	–	11,809,179	7,603,780	1,451,661	–	20,864,620	
Nicolet	2,496,839	4,524,279	3,017,573	1,095,401	20,306	11,154,398	
Indianhead	–	10,409,983	9,846,866	1,834,698	39,506	22,131,053	
TOTAL COST	$28,382,702	$259,873,269	$169,420,670	$44,208,784	$2,386,362	$504,271,987	
Chippewa Valley	–	1,848.3	954.8	342.2	–	3,145.3	
Western	–	2,061.5	974.1	199.9	11.0	3,246.5	
Southwest	–	538.3	367.9	204.7	1.9	1,112.8	
Madison	2,006.5	3,795.5	1,311.2	996.2	187.7	8,297.1	
Blackhawk	–	881.7	563.1	174.6	15.4	1,634.8	
Gateway	–	2,464.4	1,206.5	281.4	2.7	3,955.0	
Waukesha	–	1,829.8	986.6	423.0	45.1	3,284.5	
Milwaukee	2,674.4	6,477.9	3,429.2	630.6	89.4	13,301.5	
Moraine Park	–	1,548.1	953.0	142.1	4.9	2,648.1	
Lakeshore	–	1,042.7	609.3	311.8	2.7	1,966.5	
Fox Valley	–	2,832.4	1,174.0	475.5	35.7	4,517.6	
Northeast	–	2,606.8	1,155.7	518.0	58.5	4,339.0	
Mid-State	–	1,072.5	734.4	136.9	7.9	1,951.7	
North Central	–	1,418.1	795.9	149.7	–	2,363.7	
Nicolet	264.0	425.2	244.4	102.6	2.1	1,038.3	
Indianhead	–	1,198.9	869.8	277.3	7.6	2,353.6	
TOTAL FTE STUDENTS	4,944.9	32,042.1	16,329.9	5,366.5	472.6	59,156.0	
Chippewa Valley	$ –	$7,042	$11,031	$8,232	$ –	$8,383	6
Western	–	6,625	9,079	7,063	4,295	7,381 LO	1
Southwest	–	8,085	11,722	5,476 LO	4,848	8,803	7
Madison	5,388 LO	8,083	10,825	6,195	4,056	7,548	2
Blackhawk	–	8,436	11,291	7,051	4,949	9,239	12
Gateway	–	8,736	9,937	8,868	9,866	9,113	11
Waukesha	–	10,812 HI	12,513 HI	8,974	6,690	11,029 HI	16
Milwaukee	5,636	8,042	9,485	10,871 HI	6,399	8,053	5
Moraine Park	–	8,412	10,176	8,797	7,998	9,067	10
Lakeshore	–	8,429	10,311	8,667	4,235	9,043	9
Fox Valley	–	8,659	11,253	10,583	5,786	9,513	14
Northeast	–	6,218 LO	10,801	7,821	4,006 LO	7,601	3
Mid-State	–	7,486	8,401 LO	6,522	5,133	7,753	4
Northcentral	–	8,327	9,553	9,696	–	8,827	8
Nicolet	9,457 HI	10,640	12,350	10,679	9,669 HI	10,743	15
Indianhead	–	8,682	11,322	6,613	5,206	9,403	13
MEAN COST/FTE	$5,740	$8,110	$10,375	$8,237	$5,049	$8,525	

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Schedule A-6

STATEWIDE 1994-95 ACTUAL COSTS PER FTE BY AID CATEGORY

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Instruction[1]	3,264	5,343	7,405	5,365	2,498	5,718
Agriculture	--	7,087	13,888	6,008	2,249	10,166
Business	--	4,483	7,574	4,539	1,526	4,682
Graphics	--	7,497	9,302	10,271	5,399	7,752
Home Economics	--	6,597	8,623	3,386	2,417	5,458
Industrial	--	11,443	9,621	8,333	2,904	9,433
Service & Health	--	8,593	8,500	5,559	2,812	8,075
Technical	--	8,305	10,555	11,577	4,615	8,395
Television	--	5,871	--	--	--	5,871
General Education	3,264	3,625	5,401	4,927	2,082	4,173
Instructional Resources	233	244	249	249	222	245
Student Services	860	830	846	809	812	835
DIRECT COSTS	4,357	6,417	8,500	6,423	3,532	6,798
Research	25	49	58	55	35	50
General Administration	175	239	285	271	203	249
General Institutional	379	704	828	800	569	719
Physical Plant	804	701	704	688	710	709
INDIRECT COSTS	1,383	1,693	1,875	1,814	1,517	1,727
TOTAL COST	5,740	8,110	10,375	8,237	5,049	8,525
FTE Enrollment[2]	4,944.9	32,042.1	16,329.9	5,366.5	472.6	59,156.0
Agriculture	--	519.0	476.7	35.6	3.6	1,034.9
Business	--	11,846.3	864.9	948.2	0.3	13,659.7
Graphics	--	739.6	80.3	58.1	34.9	912.9
Home Economics	--	759.7	326.8	770.4	99.9	1,956.8
Industrial	--	122.5	4,272.5	653.8	51.0	5,099.8
Service & Health	--	5,064.1	2,360.2	1,441.8	0.2	8,866.3
Technical	--	2,511.3	15.9	63.2	2.1	2,592.5
Television	--	47.1	--	--	--	47.1
General Education	4,944.9	10,432.5	7,932.6	1,395.4	280.6	24,986.0

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line.

Schedule B-1

COLLEGE PARALLEL 1994-95 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Madison	Milwaukee	Nicolet	Statewide Average
Instruction[1]	3,306	3,059 LO	5,028 HI	3,264
Agriculture	–	–	–	–
Business	–	–	–	–
Graphics	–	–	–	–
Home Economics	–	–	–	–
Industrial	–	–	–	–
Service & Health	–	–	–	–
Technical	–	–	–	–
Television	–	–	–	–
General Education	3,306	3,059 LO	5,028 HI	3,264
Instructional Resources	232	197 LO	596 HI	233
Student Services	713 LO	924	1,326 HI	860
DIRECT COSTS	4,251	4,180 LO	6,950 HI	4,357
Research	15 LO	27	81 HI	25
General Administration	151 LO	162	489 HI	175
General Institutional	284 LO	396	934 HI	379
Physical Plant	687 LO	871	1,003 HI	804
INDIRECT COSTS	1,137 LO	1,456	2,507 HI	1,383
TOTAL COSTS	5,388 LO	5,636	9,457 HI	5,740
FTE Enrollment[2]	2,006.5	2,674.4	264.0	4,944.9
Agriculture	–	–	–	–
Business	–	–	–	–
Graphics	–	–	–	–
Home Economics	–	–	–	–
Industrial	–	–	–	–
Service & Health	–	–	–	–
Technical	–	–	–	–
Television	–	–	–	–
General Education	2,006.5	2,674.4	264.0	4,944.9

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-2

ASSOCIATE DEGREE 1994-95 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[1]	4,752	4,405	5,522	5,703	5,339	5,673	7,154 HI	5,229	5,035	5,736	5,764	4,124 LO	4,640	5,517	5,984	5,567	5,343
Agriculture	6,195	6,498	4,278 LO	9,256	11,078 HI	9,423	–	4,409	6,847	6,650	5,791	6,666	–	–	–	–	7,087
Business	4,711	2,989 LO	4,921	4,233	5,136	5,747 HI	5,567	4,174	4,477	4,820	5,005	3,450	4,276	4,135	4,914	5,154	4,483
Graphics	–	5,294	–	6,453	–	–	–	7,275	3,513 LO	–	12,296 HI	–	–	9,882	–	–	7,497
Home Economics	–	6,841	9,270	6,596	–	5,764	5,857	6,198	9,068	–	5,595	1,963 LO	14,477 HI	2,587	6,315	–	6,597
Industrial	18,256	–	4,589 LO	11,600	18,762 HI	15,102	10,801	–	12,815	–	11,793	6,209	11,762	–	–	7,966	11,443
Service & Health	6,321 LO	7,866	6,869	10,297	6,805	9,004	12,526 HI	9,017	6,823	6,425	6,439	6,987	6,126	7,825	10,673	10,735	8,593
Technical	6,800	6,768	4,803 LO	7,367	6,288	9,069	12,177 HI	8,597	6,868	9,791	9,605	6,733	7,086	7,585	12,077	8,644	8,305
Television	–	6,815 HI	–	–	–	5,184 LO	–	5,961	–	–	–	–	–	–	–	–	5,871
General Education	3,347	2,501 LO	4,512	3,182	4,215	3,588	5,263 HI	3,545	3,681	4,233	3,865	2,672	3,236	4,841	4,049	3,543	3,625
Instructional Resources	260	176	337	232	254	249	282	197	350	322	210	155 LO	232	432	596 HI	235	244
Student Services	586	644	672	713	965	1,022	1,171	924	1,035	512 LO	660	707	968	712	1,326 HI	973	830
DIRECT COSTS	5,598	5,225	6,531	6,648	6,558	6,944	8,607 HI	6,350	6,420	6,570	6,634	4,986 LO	6,040	6,661	7,906	6,765	6,417
Research	72	86	83	25	91	57	58	38	22	47	71	16 LO	60	25	93 HI	61	49
General Administration	236	221	390	251	353	197	281	227	229	282	178	142 LO	269	381	563 HI	199	239
General Institutional	620	614	491	472 LO	778	688	1,007	556	1,122	959	1,153 HI	524	546	562	1,075	866	704
Physical Plant	516	479 LO	590	687	656	850	859	871	619	571	623	550	571	698	1,003 HI	771	701
INDIRECT COSTS	1,444	1,400	1,554	1,435	1,878	1,792	2,205	1,692	1,992	1,859	2,025	1,232 LO	1,446	1,666	2,734 HI	1,917	1,693
TOTAL COSTS	7,042	6,625	8,085	8,083	8,436	8,736	10,812 HI	8,042	8,412	8,429	8,659	6,218 LO	7,486	8,327	10,640	8,682	8,110
FTE Enrollment[2]	1,848.2	2,061.5	538.3	3,795.5	881.6	2,464.5	1,829.8	6,477.9	1,548.2	1,042.7	2,832.4	2,606.8	1,072.5	1,418.1	425.2	1,198.9	32,042.1
Agriculture	22.3	26.1	19.4	150.9	8.6	33.6	–	117.7	20.0	19.7	90.8	9.5	–	–	–	–	519.0
Business	618.5	664.6	185.9	1,600.3	269.5	881.9	740.6	2,051.1	611.6	380.6	932.3	1,079.1	481.9	495.5	202.3	630.6	11,846.3
Graphics	–	115.9	–	218.1	–	–	–	329.0	20.4	–	28.0	–	–	28.2	–	–	739.6
Home Economics	–	58.2	29.3	120.6	–	64.5	48.2	208.5	51.0	–	141.4	1.6	14.6	2.3	19.5	–	759.7
Industrial	0.9	–	0.8	2.2	6.3	18.5	6.5	–	2.9	–	44.4	11.0	7.6	–	–	21.4	122.5
Service & Health	377.4	430.3	72.7	810.2	194.6	327.4	224.5	1,031.4	213.8	170.6	451.1	412.5	110.4	253.9	73.9	109.4	5,064.1
Technical	160.5	93.5	55.2	249.8	41.8	161.1	220.9	399.5	167.2	97.4	217.0	263.8	117.0	151.0	14.2	101.4	2,511.3
Television	–	2.5	–	–	–	14.6	–	30.0	–	–	–	–	–	–	–	–	47.1
General Education	668.6	650.4	175.0	843.4	360.6	962.7	589.1	2,310.7	461.3	374.4	927.4	829.3	341.0	487.2	115.3	336.1	10,432.5

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-3

VOCATIONAL 1994-95 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[1]	8,527	6,642	8,957 HI	8,214	7,923	6,775	8,704	6,611	6,606	7,450	8,167	8,503	5,632 LO	6,540	7,362	8,001	7,405
Agriculture	14,409	15,469	10,437	20,203	17,286	–	–	–	20,284	10,460	11,649	17,763	20,870 HI	12,194	–	9,116 LO	13,858
Business	7,853	5,288	7,316	8,475	7,713	7,626	11,773 HI	5,606	6,193	6,868	8,333	10,409	6,244	4,133 LO	11,244	8,160	7,574
Graphics	–	15,456 HI	–	6,657 LO	–	–	–	8,146	9,825	8,867	9,730	–	12,072	–	–	–	9,302
Home Economics	4,196	10,691	18,767	–	6,323	3,405 LO	3,818	9,819	10,898	5,401	10,641	9,254	5,956	–	33,178 HI	8,269	8,623
Industrial	9,063	8,764	7,945	8,831	11,231	15,590 HI	11,499	9,561	7,220 LO	12,691	10,617	9,420	8,180	10,572	12,178	8,309	9,621
Service & Health	6,734	6,802	8,339	8,503	5,086 LO	10,290	8,708	9,828	8,532	6,663	9,726	10,854 HI	7,558	7,828	7,153	8,359	8,500
Technical	10,844	–	1,952 LO	–	–	13,764	–	20,797 HI	–	–	–	9,231	–	–	–	9,707	10,555
Television	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General Education	8,262	4,728	8,777 HI	4,329	7,060	4,239	7,009	4,959	4,247	6,074	6,091	5,834	3,485 LO	4,840	5,635	7,897	5,401
Instructional Resources	260	176	337	232	254	249	282	197	350	322	210	155 LO	232	432	596 HI	235	249
Student Services	586	644	672	712	965	1,021	1,171	924	1,035	512 LO	660	707	968	712	1,326 HI	974	846
DIRECT COSTS	9,373	7,462	9,966	9,158	9,142	8,045	10,157 HI	7,732	7,991	8,284	9,037	9,365	6,832 LO	7,684	9,284	9,210	8,500
Research	89	107	100	33	111 HI	63	64	41	25	53	81	21 LO	69	31	111	72	58
General Administration	290	273	472	328	431	218	312	244	261	319	202	184 LO	307	461	671 HI	233	285
General Institutional	763	758	594 LO	619	951	761	1,121	597	1,280	1,084	1,310 HI	681	622	679	1,281	1,036	828
Physical Plant	516	479 LO	590	687	656	850	859	871	619	571	623	550	571	698	1,003 HI	771	704
INDIRECT COSTS	1,658	1,617	1,756	1,667	2,149	1,892	2,356	1,753	2,165	2,027	2,216	1,436 LO	1,569	1,869	3,066 HI	2,112	1,875
TOTAL COSTS	11,031	9,079	11,722	10,825	11,291	9,937	12,513 HI	9,485	10,176	10,311	11,253	10,801	8,401 LO	9,553	12,350	11,322	10,375
FTE Enrollment[2]	954.8	974.1	367.9	1,311.2	563.1	1,206.5	986.6	3,429.3	952.9	609.3	1,174.0	1,155.7	734.5	795.9	244.3	869.8	16,329.9
Agriculture	43.0	33.3	60.1	51.2	15.2	–	–	–	22.0	32.9	53.0	30.9	16.9	56.4	–	61.8	476.7
Business	79.7	70.5	42.3	110.2	36.1	51.1	28.0	87.9	51.5	32.6	25.2	92.7	38.0	33.2	8.2	77.7	864.9
Graphics	–	6.1	–	19.6	–	–	–	7.4	12.0	12.7	17.2	–	5.3	–	–	–	80.3
Home Economics	30.8	8.8	14.6	–	18.9	3.2	19.8	90.1	34.8	21.3	19.1	26.5	19.0	–	0.4	19.5	326.8
Industrial	352.2	264.4	94.5	489.4	126.2	160.5	273.1	726.9	351.1	88.9	330.8	384.0	119.4	141.2	46.3	323.6	4,272.5
Service & Health	92.5	136.3	76.8	377.5	103.9	174.5	221.2	366.2	105.4	100.4	120.9	161.5	128.8	51.0	40.7	102.6	2,360.2
Technical	2.4	–	0.8	–	–	1.2	–	1.2	–	–	–	3.9	–	–	–	6.4	15.9
Television	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General Education	354.2	454.7	78.8	263.3	262.8	816.0	444.5	2,149.6	376.1	320.5	607.8	456.2	407.1	514.1	148.7	278.2	7,932.6

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-4

VOCATIONAL-ADULT 1994-95 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western[1]	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet[2]	Indianhead	Statewide Average
Instruction[3]	5,902	4,650	2,896 LO	3,950	3,798	5,503	5,323	7,742 HI	5,253	5,862	7,353	5,525	3,578	6,705	5,802	3,417	5,385
Agriculture	7,037	3,027	14,229	5,788	2,907	12,000	2,152	4,841	1,700	3,068	6,860	3,075	–	59,866 HI	333 LO	2,263	6,008
Business	5,520	2,857	2,199 LO	3,432	3,663	4,693	3,815	3,554	3,962	4,654	6,442 HI	6,105	3,972	4,133	2,437	2,975	4,539
Graphics	–	3,803	–	14,606 HI	–	–	3,625	5,860	3,478	6,551	14,065	–	–	9,916	–	2,405 LO	10,271
Home Economics	2,871	2,393	2,732	2,588	2,375	5,817	3,267	3,705	2,132	2,039 LO	4,414	5,852 HI	2,656	2,581	2,772	2,154	3,386
Industrial	11,481	10,580	2,055	4,717	5,551	12,541 HI	3,617	11,422	7,079	7,026	8,813	7,315	4,009	10,571	1,144 LO	4,169	8,333
Service & Health	4,864	6,008	3,176	3,834	2,229 LO	2,747	5,955	8,760	6,086	10,309 HI	6,374	4,860	3,575	7,825	6,564	4,282	5,559
Technical	4,674	–	11,529	3,514	–	12,267	18,494 HI	15,690	2,766 LO	10,748	11,543	10,265	3,217	–	–	4,117	11,577
Television	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General Education	7,205	3,885	2,826	4,119	5,853	8,456	8,700	8,876	6,096	2,459 LO	9,082	3,417	3,925	4,842	14,420 HI	3,190	4,927
Instructional Resources	260	176	337	232	254	249	282	197	350	322	210	155 LO	232	433	596 HI	235	249
Student Services	586	644	672	713	965	1,022	1,173	924	1,035	513 LO	660	707	969	712	1,326 HI	973	809
DIRECT COSTS	6,748	5,470	3,905 LO	4,895	5,017	6,774	6,778	8,863 HI	6,638	6,697	8,223	6,387	4,779	7,850	7,724	4,625	6,423
Research	75	105 HI	84	21 LO	102	75	57	53	25	51	88	21	81	30	105	65	55
General Administration	246	267	397	205	398	260	279	314	257	306	221	184 LO	361	452	635 HI	211	271
General Institutional	647	742	500	387 LO	878	909	1,000	770	1,258	1,042	1,428 HI	679	730	665	1,212	941	800
Physical Plant	516	479 LO	590	687	656	850	860	871	619	571	623	550	571	699	1,003 HI	771	699
INDIRECT COSTS	1,484	1,593	1,571	1,300 LO	2,034	2,094	2,196	2,008	2,159	1,970	2,360	1,434	1,743	1,846	2,955 HI	1,988	1,814
TOTAL COSTS	8,232	7,063	5,476 LO	6,195	7,051	8,868	8,974	10,871 HI	8,797	8,667	10,583	7,821	6,522	9,696	10,679	6,613	8,237
FTE Enrollment[4]	342.2	199.9	204.7	996.2	174.6	281.4	423.0	630.8	142.1	311.8	475.5	518.0	136.8	149.7	102.6	277.4	5,366.5
Agriculture	2.8	0.6	0.1	2.9	1.2	0.1	1.3	4.6	0.3	3.7	7.8	5.9	–	0.9	0.1	3.3	35.6
Business	139.8	49.1	6.4	94.8	63.3	60.8	76.0	33.0	20.5	60.5	82.3	127.7	25.4	28.0	2.0	78.6	948.2
Graphics	–	1.4	–	6.7	–	–	0.8	22.0	0.9	0.4	24.5	–	–	1.0	–	0.4	58.1
Home Economics	19.0	46.2	10.3	103.1	18.0	27.5	100.9	173.9	18.4	14.3	64.4	54.4	21.8	15.1	39.8	43.3	770.4
Industrial	34.3	22.1	4.9	36.7	32.8	28.5	64.9	165.7	3.9	11.8	75.1	94.2	12.0	30.5	4.2	32.2	653.8
Service & Health	116.4	60.2	59.4	141.6	39.8	117.1	89.0	147.1	47.7	95.6	156.8	145.6	60.6	34.9	42.8	87.2	1,441.8
Technical	0.7	0.7	0.2	2.4	–	5.9	8.0	5.9	0.9	15.2	14.6	6.0	1.1	–	0.3	1.3	63.2
Television	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General Education	29.2	19.6	123.4	608.0	19.5	41.5	82.1	78.4	49.5	110.3	50.0	84.2	15.9	39.3	13.4	31.1	1,395.4

[1]Western reported no instructional costs for 0.71 technical FTE's.

[2]Nicolet reported no instructional costs for 0.26 technical FTE's.

[3]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[4]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-5

COMMUNITY SERVICES 1994-95 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet[1]	Indianhead	Statewide Average
Instruction[2]	--	2,142	2,112	1,885	2,047	5,117 HI	3,312	3,552	4,144	1,717 LO	2,851	1,955	2,449	--	4,762	2,183	2,498
Agriculture	--	1,373 LO	--	2,451	--	--	2,138	--	--	2,173	2,613 HI	--	--	--	--	--	2,249
Business	--	1,506 LO	--	--	--	--	--	--	1,560 HI	--	--	--	--	--	--	--	1,526
Graphics	--	2,378	--	--	1,633	--	3,225	6,774 HI	--	--	5,215	1,231 LO	--	--	3,613	1,611	5,399
Home Economics	--	2,157	1,690 LO	1,923	2,230	--	3,761	2,386	9,435 HI	1,947	2,868	3,397	2,740	--	2,467	2,297	2,417
Industrial	--	8,508	--	2,378	--	5,117	3,877	2,281	1,945 LO	--	3,595	2,102	3,280	--	8,657 HI	3,220	2,904
Service & Health	--	--	1,341 LO	--	--	--	--	--	--	--	--	--	--	--	13,600 HI	--	2,812
Technical	--	--	--	--	--	--	--	--	--	--	6,334 HI	586 LO	--	--	--	--	4,615
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	2,063	2,455	1,808	1,950	--	3,121	2,684	1,451	1,312 LO	2,164	1,818	2,228	--	3,320 HI	1,930	2,082
Instructional Resources	--	177	339	232	253	249	281	197	350	318	210	155 LO	233	--	596 HI	233	222
Student Services	--	646	676	713	962	1,021	1,166	921	1,035	508 LO	660	707	973	--	1,326 HI	966	812
DIRECT COSTS	--	2,965	3,127	2,830	3,262	6,387	4,759	4,670	5,529	2,541 LO	3,721	2,817	3,655	--	6,684 HI	3,382	3,532
Research	--	80	97	18	77	159 HI	46	40	30	41	73	15 LO	62	--	108	57	35
General Administration	--	204	457	181	298	550	224	238	308	247	183	133 LO	279	--	645 HI	184	203
General Institutional	--	566	574	340 LO	658	1,921 HI	805	583	1,512	843	1,186	491	564	--	1,230	818	569
Physical Plant	--	480 LO	593	687	654	849	856	868	619	563	623	550	573	--	1,002 HI	765	710
INDIRECT COSTS	--	1,330	1,721	1,226	1,687	3,479 HI	1,931	1,729	2,469	1,694	2,065	1,189 LO	1,478	--	2,985	1,824	1,517
TOTAL COSTS	--	4,295	4,848	4,056	4,949	9,866 HI	6,690	6,399	7,998	4,235	5,786	4,006 LO	5,133	--	9,669	5,206	5,049
FTE Enrollment[3]	--	11.0	1.8	187.7	15.4	2.7	45.1	89.4	4.9	2.7	35.8	58.5	7.9	--	2.1	7.6	472.6
Agriculture	--	0.3	--	1.1	--	--	1.1	--	--	0.5	0.6	--	--	--	--	--	3.6
Business	--	0.2	--	--	--	--	--	--	0.1	--	--	--	--	--	--	--	0.3
Graphics	--	0.3	--	--	0.7	--	10.6	21.3	--	--	1.2	0.4	--	--	0.1	0.3	34.9
Home Economics	--	3.4	0.5	44.4	6.1	--	4.2	20.9	1.5	1.0	9.5	4.4	2.8	--	0.0	1.2	99.9
Industrial	--	0.1	--	15.3	--	2.7	7.7	7.8	2.5	--	5.4	7.5	0.3	--	0.5	1.2	51.0
Service & Health	--	--	0.2	--	--	--	--	--	--	--	--	--	--	--	0.0	--	0.2
Technical	--	--	--	--	--	--	--	--	--	--	1.5	0.6	--	--	--	--	2.1
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	6.7	1.1	126.9	8.6	--	21.5	39.4	0.8	1.2	17.6	45.6	4.8	--	1.5	4.9	280.6

[1]Nicolet reported 0.03 Home Economics FTE's and 0.03 Service and Health FTE's, which when rounded to the nearest hundredth, is 0.0.

[2]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[3]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-6

TOTAL 1994-95 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[1]	6,023	5,084	6,169	5,223	6,034	5,997	7,331 HI	5,257	5,611	6,281	6,533	5,429	5,040 LO	5,937	6,045	6,197	5,718
Agriculture	11,419	11,394	8,939	11,893	14,425	9,435	2,146	4,425	14,757	9,272	7,875	14,032	20,870 HI	12,935	333 LO	8,771	10,166
Business	5,145	3,182 LO	5,278	4,450	5,135	5,779 HI	5,615	4,223	4,591	4,940	5,200	4,207	4,399	4,135	5,136	5,233	4,682
Graphics	–	5,773	–	8,477	1,633	–	3,252	7,182	5,788	8,605	12,164 HI	1,231 LO	12,072	9,883	3,613	2,063	7,752
Home Economics	3,689	5,231	10,506 HI	4,283	4,090	5,712	4,063	5,819	8,477	3,995	5,572	6,695	6,707	2,582 LO	4,133	4,021	5,458
Industrial	9,298	8,903	7,627	8,383	10,391	14,999 HI	9,866	9,841	7,226 LO	12,025	10,351	8,839	8,006	10,571	11,233	7,921	9,433
Service & Health	6,097	7,456	7,049	8,887	5,739 LO	8,183	9,852 HI	9,185	7,218	8,434	8,208	7,424	6,961	7,826	8,646	7,353	8,075
Technical	6,850	8,702	4,784 LO	7,330	6,288	9,233	12,396 HI	8,737	6,866	9,919	9,705	6,832	7,049	7,585	11,860	8,651	8,395
Television	–	8,815 HI	–	–	–	5,184 LO	–	5,961	–	–	–	–	–	–	–	–	5,871
General Education	5,109	3,418	4,845	3,428	5,382	3,991	6,164 HI	3,838	4,054	4,718	4,853	3,708	3,376 LO	4,840	5,215	5,376	4,173
Instructional Resources	260	176	337	232	254	249	282	197	350	322	210	155 LO	232	432	596 HI	235	245
Student Services	586	644	672	713	965	1,022	1,171	924	1,035	512 LO	660	707	968	712	1,326 HI	973	835
DIRECT COSTS	6,869	5,904 LO	7,178	6,168	7,253	7,268	8,784 HI	6,378	6,996	7,115	7,403	6,291	6,240	7,081	7,967	7,405	6,798
Research	78	94	89	24	99 HI	60	59	37	23	49	75	18 LO	65	27	95	66	50
General Administration	254	239	419	232	384	208	289	222	242	297	189	156 LO	290	413	577 HI	213	249
General Institutional	666	665	527	437 LO	847	727	1,036	545	1,187	1,011	1,223 HI	584	587	608	1,101	948	719
Physical Plant	516	479 LO	590	687	656	850	859	671	619	571	623	550	571	698	1,003 HI	771	709
INDIRECT COSTS	1,514	1,477	1,625	1,380	1,986	1,845	2,245	1,675	2,071	1,928	2,110	1,310 LO	1,513	1,746	2,776 HI	1,998	1,727
TOTAL COSTS	8,383	7,381 LO	8,803	7,548	9,239	9,113	11,029 HI	8,053	9,067	9,043	9,513	7,601	7,753	8,827	10,743	9,403	8,525
FTE Enrollment[2]	3,145.3	3,246.5	1,112.8	8,297.1	1,634.8	3,955.0	3,284.5	13,301.5	2,648.1	1,966.5	4,517.6	4,339.0	1,951.7	2,363.7	1,038.3	2,353.6	59,156.0
Agriculture	68.1	60.3	79.6	206.1	25.2	33.9	2.5	122.3	-42.3	56.9	152.0	46.3	16.9	57.3	0.1	65.1	1,034.9
Business	838.0	804.4	234.6	1,805.2	368.8	993.8	844.5	2,172.0	683.6	473.7	1,039.9	1,299.5	545.3	556.7	212.4	786.9	13,659.3
Graphics	–	123.6	–	244.3	0.7	–	11.3	379.6	33.4	13.0	70.9	0.3	5.3	29.1	0.1	0.7	912.3
Home Economics	49.9	116.6	54.7	268.1	43.0	95.3	173.1	493.5	105.7	36.6	234.5	86.9	58.2	17.4	59.8	64.0	1,957.3
Industrial	387.4	286.6	100.3	543.7	165.3	210.1	352.3	900.3	360.5	100.8	455.7	496.7	139.2	171.7	51.0	378.4	5,100.0
Service & Health	586.3	626.8	209.1	1,129.4	338.4	619.0	534.8	1,544.7	366.9	366.6	728.7	719.6	299.8	339.9	157.5	299.1	8,866.6
Technical	163.6	94.2	56.1	252.3	41.8	168.2	228.9	406.6	168.1	112.6	233.1	274.4	118.1	151.0	14.5	109.1	2,592.6
Television	–	2.5	–	–	–	14.6	–	30.0	–	–	–	–	–	–	–	–	47.1
General Education	1,052.0	1,131.5	378.4	3,848.0	651.6	1,820.1	1,137.1	7,252.5	887.6	806.3	1,602.8	1,415.3	768.9	1,040.6	542.9	650.3	24,985.9

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule C-1

ACTUAL 1994-95 AGRICULTURE DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Percent
Chippewa Valley	22.3	43.0	2.8	--	68.1	6.6%	$ 996,094	7.0%
Western	26.1	33.3	0.6	0.3	60.3	5.8	900,549	6.4
Southwest	19.4	60.1	0.1	--	79.6	7.7	956,880	6.8
Madison	150.9	51.2	2.9	1.1	206.1	19.9	3,121,026	22.1
Blackhawk	8.8	15.2	1.2	--	25.2	2.4	490,576	3.5
Gateway	33.8	--	0.1	--	33.9	3.3	435,756	3.1
Waukesha	--	--	1.4	1.1	2.5	0.3	11,898	0.1
Milwaukee	117.7	--	4.6	--	122.3	11.8	867,731	6.1
Moraine Park	20.0	22.0	0.3	--	42.3	4.1	869,747	6.2
Lakeshore	19.8	32.9	3.7	0.5	56.9	5.5	719,621	5.1
Fox Valley	90.8	53.0	7.7	0.6	152.1	14.7	1,692,930	12.0
Northeast	9.5	30.9	5.9	--	46.3	4.5	807,119	5.7
Mid-State	--	16.9	--	--	16.9	1.6	448,885	3.2
North Central	--	56.4	0.9	--	57.3	5.5	975,741	6.9
Nicolet	--	--	0.1	--	0.1	--	288	--
Indianhead	--	61.8	3.3	--	65.1	6.3	812,732	5.8
TOTAL	519.1	476.7	35.6	3.6	1,035.0	100.0%	$14,107,573	100.0%
PERCENT OF TOTAL	50.2%	46.1%	3.4%	0.3%	100.0%			
Associate Degree	$5,377,607							
Vocational		$8,378,840						
Vocational-Adult			$332,009					
Community Services				$19,117				
PERCENT OF COST	38.1%	59.4%	2.4%	0.1%	100.0%			

23

Schedule C-2

ACTUAL 1994-95 BUSINESS DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	618.5	79.7	139.8	--	838.0	6.1%	$ 6,167,018	6.2%
Western	684.6	70.5	49.1	0.8	804.4	5.9	4,097,476	4.1
Southwest	185.9	42.3	6.4	--	234.6	1.7	1,820,780	1.8
Madison	1,600.3	110.1	94.8	--	1,805.2	13.2	12,041,190	12.1
Blackhawk	269.4	36.1	63.3	--	368.8	2.7	3,002,471	3.0
Gateway	881.9	51.0	60.8	--	993.7	7.3	8,766,678	8.8
Waukesha	740.5	28.0	76.0	--	844.5	6.2	7,605,114	7.7
Milwaukee	2,051.1	87.9	33.0	--	2,172.0	15.9	14,899,694	15.0
Moraine Park	611.5	51.5	20.5	0.1	683.6	5.0	5,320,020	5.4
Lakeshore	380.6	32.6	60.5	--	473.7	3.5	3,501,643	3.5
Fox Valley	932.3	25.2	82.4	--	1,039.9	7.6	8,185,621	8.2
Northeast	1,079.1	92.7	127.7	--	1,299.5	9.5	8,069,765	8.1
Mid-State	481.8	38.0	25.4	--	545.2	4.0	3,809,472	3.8
Northcentral	495.5	33.2	28.0	--	556.7	4.1	3,727,403	3.8
Nicolet	202.3	8.2	2.0	--	212.5	1.5	2,024,046	2.0
Indianhead	630.6	77.7	78.6	--	786.9	5.8	6,489,032	6.5
TOTAL	11,845.9	864.7	948.3	0.3	13,659.2	100.0%	$99,527,423	100.0%
PERCENT OF TOTAL	86.7%	6.3%	7.0%	--	100.0%			
Associate Degree	$84,047,922							
Vocational		$8,752,494						
Vocational-Adult			$6,725,968					
Community Services				$1,039				
PERCENT OF COST	84.4%	8.8%	6.8%	--	100.0%			

Schedule C-3

ACTUAL 1994-95 GRAPHICS DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	--	--	--	--	--	--
Western	115.9	6.1	1.3	0.3	123.6	13.6	1,014,817	10.3
Southwest	--	--	--	--	--	--	--	--
Madison	218.0	19.6	6.7	--	244.3	26.8	2,744,816	27.9
Blackhawk	--	--	--	0.7	0.7	0.1	2,537	--
Gateway	--	--	--	--	--	--	--	--
Waukesha	--	--	0.7	10.6	11.3	1.2	69,918	0.7
Milwaukee	329.0	7.4	22.0	21.2	379.6	41.6	3,900,284	39.7
Moraine Park	20.4	12.1	0.9	--	33.4	3.6	309,685	3.1
Lakeshore	--	12.7	0.3	--	13.0	1.4	157,171	1.6
Fox Valley	28.0	17.2	24.5	1.2	70.9	7.8	1,167,429	11.9
Northeast	--	--	--	0.4	0.4	--	1,056	--
Mid-State	--	5.3	--	--	5.3	0.6	73,678	0.8
Northcentral	28.1	--	1.0	--	29.1	3.2	391,685	4.0
Nicolet	--	--	--	0.1	0.1	--	617	--
Indianhead	--	--	0.4	0.3	0.7	0.1	3,024	--
TOTAL	739.4	80.4	57.8	34.8	912.4	100.0%	$9,836,717	100.0%
PERCENT OF TOTAL	81.1%	8.8%	6.3%	3.8%	100.0%			
Associate Degree	$7,736,934							
Vocational		$1,007,144						
Vocational-Adult			$799,928					
Community Services				$292,711				
PERCENT OF COST	78.7%	10.2%	8.1%	3.0%	100.0%			

Schedule C-4

ACTUAL 1994-95 HOME ECONOMICS DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	30.8	19.1	--	49.9	2.5%	$ 281,864	1.7%
Western	58.2	8.8	46.2	3.4	116.6	6.0	881,760	5.4
Southwest	29.3	14.6	10.3	0.5	54.7	2.8	759,908	4.7
Madison	120.6	--	103.1	44.4	268.1	13.7	1,736,677	10.7
Blackhawk	--	18.9	18.0	6.1	43.0	2.2	294,851	1.8
Gateway	64.5	3.3	27.5	--	95.3	4.9	837,529	5.2
Waukesha	48.2	19.8	100.9	4.2	173.1	8.8	1,242,023	7.6
Milwaukee	208.6	90.1	173.9	20.9	493.5	25.2	4,298,003	26.5
Moraine Park	51.0	34.8	18.4	1.5	105.7	5.4	1,346,983	8.3
Lakeshore	--	21.3	14.3	1.0	36.6	1.9	229,235	1.4
Fox Valley	141.4	19.2	64.4	9.5	234.5	12.0	1,953,661	12.0
Northeast	1.6	26.5	54.4	4.4	86.9	4.4	789,020	4.9
Mid-State	14.6	19.0	21.8	2.8	58.2	3.0	568,658	3.5
Northcentral	2.3	--	15.1	--	17.4	0.9	85,593	0.5
Nicolet	19.6	0.4	39.8	--	59.8	3.0	495,296	3.1
Indianhead	--	19.5	43.3	1.2	64.0	3.3	435,160	2.7
TOTAL	759.9	327.0	770.5	99.9	1,957.3	100.0%	$16,236,221	100.0%
PERCENT OF TOTAL	38.8%	16.7%	39.4%	5.1%	100.0%			
Associate Degree	$7,207,588							
Vocational		$3,760,022						
Vocational-Adult			$4,771,786					
Cooperative Services				$496,825				
PERCENT OF COST	44.4%	23.1%	29.4%	3.1%	100.0%			

Schedule C-5

ACTUAL 1994-95 INDUSTRIAL DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	0.9	352.2	34.3	--	387.4	7.6%	$ 4,734,088	7.2%
Western	--	264.4	22.1	0.1	286.6	5.6	3,432,942	5.2
Southwest	0.8	94.5	5.0	--	100.3	2.0	1,053,489	1.6
Madison	2.2	489.4	36.7	15.3	543.6	10.7	6,056,885	9.2
Blackhawk	6.3	126.2	32.8	--	165.3	3.2	2,409,488	3.7
Gateway	18.5	160.4	28.5	2.7	210.1	4.1	4,149,751	6.3
Waukesha	6.5	273.2	64.9	7.7	352.3	6.9	4,962,570	7.5
Milwaukee	--	726.9	165.7	7.7	900.3	17.7	12,022,166	18.2
Moraine Park	2.9	351.1	4.0	2.5	360.5	7.1	4,006,356	6.1
Lakeshore	--	88.9	11.8	--	100.7	2.0	1,615,695	2.4
Fox Valley	44.4	330.8	75.1	5.4	455.7	8.9	6,472,175	9.8
Northeast	11.0	384.0	94.2	7.5	496.7	9.7	5,709,667	8.7
Mid-State	7.6	119.3	12.0	0.3	139.2	2.7	1,572,286	2.4
Northcentral	--	141.2	30.5	--	171.7	3.4	2,460,874	3.7
Nicolet	--	46.3	4.2	0.5	51.0	1.0	899,869	1.4
Indianhead	21.4	323.6	32.2	1.2	378.4	7.4	4,338,800	6.6
TOTAL	122.5	4,272.4	654.0	50.9	5,099.8	100.0%	$65,897,101	100.0%
PERCENT OF TOTAL	2.4%	83.8%	12.8%	1.0%	100.0%			
Associate Degree	$1,865,398							
Vocational		$55,948,875						
Vocational-Adult			$7,760,019					
Community Services				$322,809				
PERCENT OF COST	2.8%	84.9%	11.8%	0.5%	100.0%			

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Schedule C-6

ACTUAL 1994-95 SERVICE & HEALTH DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	377.4	92.5	116.4	--	586.3	6.6%	$ 4,967,606	5.0%
Western	430.3	136.3	60.2	--	626.8	7.1	6,408,201	6.4
Southwest	72.7	76.8	59.4	0.2	209.1	2.4	2,054,898	2.1
Madison	610.3	377.5	141.6	--	1,129.4	12.8	13,211,415	13.2
Blackhawk	194.7	103.9	39.8	--	338.4	3.8	3,002,664	3.0
Gateway	327.4	174.5	117.1	--	619.0	7.0	7,198,436	7.2
Waukesha	224.5	221.2	89.0	--	534.7	6.0	7,519,605	7.5
Milwaukee	1,031.4	366.2	147.1	--	1,544.7	17.4	19,438,183	19.4
Moraine Park	213.8	105.4	47.7	--	366.9	4.1	4,073,028	4.1
Lakeshore	170.6	100.4	95.6	--	366.6	4.1	4,280,398	4.3
Fox Valley	451.1	120.8	156.8	--	728.7	8.2	8,466,838	8.5
Northeast	412.4	161.5	145.7	--	719.6	8.1	7,109,096	7.1
Mid-State	110.4	128.8	60.6	--	299.8	3.4	3,020,082	3.0
Northcentral	253.9	51.0	35.0	--	339.9	3.8	3,758,352	3.8
Nicolet	73.9	40.7	42.8	0.1	157.5	1.8	2,236,797	2.2
Indianhead	109.4	102.6	87.2	--	299.2	3.4	3,241,043	3.2
TOTAL	5,064.2	2,360.1	1,442.0	0.3	8,866.6	100.0%	$99,986,642	100.0%
PERCENT OF TOTAL	57.1%	26.6%	16.3%	--	100.0%			
Associate Degree	$59,599,067							
Vocational		$27,729,339						
Vocational-Adult			$12,656,783					
Community Services				$1,453				
PERCENT OF COST	59.6%	27.7%	12.7%	--	100.0%			

33

Schedule C-7

ACTUAL 1994-95 TECHNICAL DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	160.5	2.4	0.7	--	163.6	6.3%	$ 1,587,055	5.2%
Western	93.5	--	0.7	--	94.2	3.6	1,102,522	3.6
Southwest	55.1	0.8	0.2	--	56.1	2.2	402,843	1.3
Madison	249.8	--	2.4	--	252.2	9.7	2,501,863	8.3
Blackhawk	41.8	--	--	--	41.8	1.6	397,846	1.3
Gateway	161.1	1.2	5.9	--	168.2	6.5	2,179,277	7.2
Waukesha	220.9	--	8.0	--	228.9	8.8	3,921,636	12.9
Milwaukee	399.5	1.2	5.9	--	406.6	15.7	4,908,613	16.2
Moraine Park	167.2	--	0.9	--	168.1	6.5	1,782,067	5.9
Lakeshore	97.4	--	15.2	--	112.6	4.3	1,513,811	5.0
Fox Valley	217.0	--	14.6	1.5	233.1	9.0	3,120,876	10.3
Northeast	263.8	4.0	6.0	0.6	274.4	10.6	2,526,377	8.3
Mid-State	117.0	--	1.1	--	118.1	4.6	1,194,237	3.9
Northcentral	151.0	--	--	--	151.0	5.8	1,620,640	5.3
Nicolet	14.2	--	0.3	--	14.5	0.6	261,845	0.9
Indianhead	101.4	6.4	1.3	--	109.1	4.2	1,345,590	4.4
TOTAL	2,511.2	16.0	63.2	2.1	2,592.5	100.0%	$30,367,098	100.0%
PERCENT OF TOTAL	96.9%	0.6%	2.4%	0.1%	100.0%			
Associate Degree	$29,177,809							
Vocational		$218,358						
Vocational-Adult			$954,058					
Community Services				$16,873				
PERCENT OF COST	96.1%	0.7%	3.1%	0.1%	100.0%			

Schedule C-8

ACTUAL 1994-95 TELEVISION DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	--	--	--	--	--	--
Western	2.5	--	--	--	2.5	5.3	$ 29,626	7.1
Southwest	--	--	--	--	--	--	--	--
Madison	--	--	--	--	--	--	--	--
Blackhawk	--	--	--	--	--	--	--	--
Gateway	14.6	--	--	--	14.6	31.0	119,068	28.6
Waukesha	--	--	--	--	--	--	--	--
Milwaukee	30.0	--	--	--	30.0	63.7	267,371	64.3
Moraine Park	--	--	--	--	--	--	--	--
Lakeshore	--	--	--	--	--	--	--	--
Fox Valley	--	--	--	--	--	--	--	--
Northeast	--	--	--	--	--	--	--	--
Mid-State	--	--	--	--	--	--	--	--
Northcentral	--	--	--	--	--	--	--	--
Nicolet	--	--	--	--	--	--	--	--
Indianhead	--	--	--	--	--	--	--	--
TOTAL	47.1	--	--	--	47.1	100.0%	$416,065	100.0%
PERCENT OF TOTAL	100.0%	--	--	--	100.0%			

Associate Degree	$416,065				
Vocational		--			
Vocational-Adult			--		
Cooperative Services				--	
PERCENT OF COST	100.0%	--	--	--	100.0%

Schedule C-9

ACTUAL 1994-95 GENERAL EDUCATION DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	668.6	354.2	29.2	--	1,052.0	4.2%	$ 7,629,956	4.5%
Western	--	650.4	454.7	19.6	6.8	1,131.5	4.5	6,096,688	3.6
Southwest	--	175.0	78.9	123.4	1.1	378.4	1.5	2,746,067	1.6
Madison	2,006.5	843.3	263.3	608.0	126.9	3,848.0	15.4	21,200,723	12.6
Blackhawk	--	360.6	262.8	19.6	8.6	651.6	2.6	5,502,236	3.3
Gateway	--	962.6	816.0	41.5	--	1,820.1	7.3	12,352,083	7.4
Waukesha	--	589.1	444.5	82.1	21.4	1,137.1	4.5	10,892,644	6.5
Milwaukee	2,674.4	2,310.7	2,149.6	78.4	39.4	7,252.5	29.0	46,530,523	27.7
Moraine Park	--	461.3	376.1	49.5	0.8	887.7	3.6	6,301,737	3.8
Lakeshore	--	374.4	320.4	110.3	1.2	806.3	3.2	5,766,934	3.4
Fox Valley	--	927.4	607.8	50.0	17.6	1,602.8	6.4	11,918,421	7.1
Northeast	--	829.3	456.2	84.2	45.6	1,415.3	5.7	7,967,581	4.7
Mid-State	--	341.1	407.1	15.9	4.8	768.9	3.1	4,445,910	2.7
Northcentral	--	487.2	514.1	39.3	--	1,040.6	4.2	7,844,332	4.7
Nicolet	264.0	115.3	148.7	13.5	1.4	542.9	2.2	5,235,640	3.1
Indianhead	--	336.1	278.2	31.1	4.9	650.3	2.6	5,465,672	3.3
TOTAL	4,944.9	10,432.4	7,932.6	1,395.6	280.5	24,986.0	100.0%	$167,897,147	100.0%
PERCENT OF TOTAL	19.8%	41.8%	31.7%	5.6%	1.1%	100.0%			

College Parallel	$28,382,702					
Associate Degree		$64,444,878				
Vocational			$63,626,108			
Vocational-Adult				$10,207,923		
Community Services					$1,235,536	
PERCENT OF COST	16.9%	38.4%	37.9%	6.1%	0.7%	100.0%

Schedule C-10

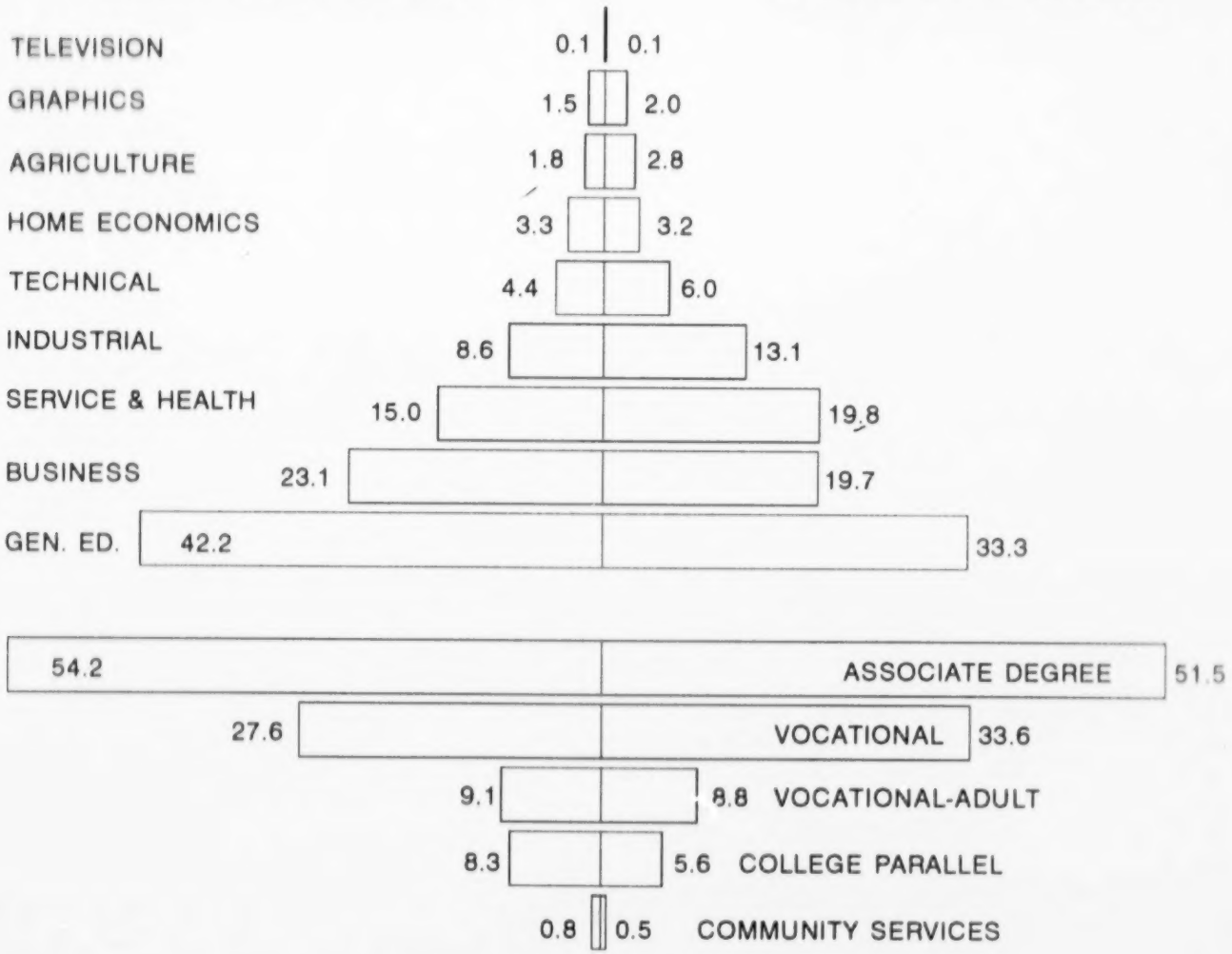
ACTUAL 1994-95 TOTAL FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	1,848.3	954.8	342.2	--	3,145.3	5.3%	$ 26,363,681	5.2%
Western	--	2,061.5	974.1	199.9	11.0	3,246.5	5.5	23,964,581	4.8
Southwest	--	538.3	367.9	204.7	1.9	1,112.8	1.9	9,794,865	1.9
Madison	2,006.5	3,795.5	1,311.2	996.2	187.7	8,297.1	14.0	62,614,595	12.4
Blackhawk	--	881.7	563.1	174.6	15.4	1,634.8	2.8	15,102,669	3.0
Gateway	--	2,464.4	1,206.5	281.4	2.7	3,955.0	6.7	36,038,574	7.2
Waukesha	--	1,829.8	986.6	423.0	45.1	3,284.5	5.5	36,225,412	7.2
Milwaukee	2,674.4	6,477.9	3,429.2	630.6	89.4	13,301.5	22.5	107,132,568	21.3
Moraine Park	--	1,548.1	953.0	142.1	4.9	2,648.1	4.5	24,009,623	4.8
Lakeshore	--	1,042.7	609.3	311.8	2.7	1,966.5	3.3	17,784,508	3.5
Fox Valley	--	2,832.4	1,174.0	475.5	35.7	4,517.6	7.6	42,977,951	8.5
Northeast	--	2,606.8	1,155.7	518.0	58.5	4,339.0	7.3	32,979,681	6.5
Mid-State	--	1,072.5	734.4	136.9	7.9	1,951.7	3.3	15,133,208	3.0
Northcentral	--	1,418.1	795.9	149.7	--	2,363.7	4.0	20,864,620	4.1
Nicolet	264.0	425.2	244.4	102.6	2.1	1,038.3	1.8	11,154,398	2.2
Indianhead	--	1,198.9	869.8	277.3	7.6	2,353.6	4.0	22,131,053	4.4
TOTAL	4,944.9	32,042.1	16,329.9	5,366.5	472.6	59,156.0	100.0%	$504,271,987	100.0%
PERCENT OF TOTAL	8.3%	54.2%	27.6%	9.1%	0.8%	100.0%			
College Parallel	$28,382,702								
Associate Degree		$259,873,269							
Vocational			$169,420,870						
Vocational-Adult				$44,208,784					
Community Services					$2,386,362				
PERCENT OF COST	5.6%	51.5%	33.6%	8.8%	0.5%	100.0%			

Schedule D-1

STATEWIDE ACTUAL 1994-95 FTE ENROLLMENT AND OPERATIONAL COST PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY



Schedule D-2
STATEWIDE ACTUAL 1994-95 COST RATIOS PER FTE STUDENT
BY INSTRUCTIONAL DIVISION AND AID CATEGORY

		Postsecondary		Continuing Education		
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Agriculture	--	1.16	1.98 HI	1.04	.56	1.52
Business	--	.85	1.24	.87	.48 LO	.88
Graphics	--	1.20	1.44	1.54	.93	1.24
Home Economics	--	1.10	1.36	.73	.58	.97
Industrial	--	1.67	1.48	1.31	.64	1.44
Service & Health	--	1.33	1.35	.99	.63	1.28
Technical	--	1.30	1.59	1.69	.84	1.31
Television	--	1.01	--	--	--	1.02
General Education	.67	.75	.98	.91	.54	.82
TOTAL	.67	.95	1.22	.97	.59	1.00

Schedule D-3

STATEWIDE ACTUAL 1994-95 FULL-TIME EQUIVALENT STUDENT ENROLLMENT
PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY

		Postsecondary		Continuing Education		
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Agriculture	--	0.9	0.8	0.1	*	1.8
Business	--	20.0	1.5	1.6	*	23.1
Graphics	--	1.2	0.1	0.1	0.1	1.5
Home Economics	--	1.3	0.6	1.3	0.1	3.3
Industrial	--	0.2	7.2	1.1	0.1	8.6
Service & Health	--	8.6	4.0	2.4	*	15.0
Technical	--	4.3	*	0.1	*	4.4
Television	--	0.1	--	--	--	0.1
General Education	8.3	17.6	13.4	2.4	0.5	42.2
TOTAL	8.3	54.2	27.6	9.1	0.8	100.0

*Asterisk indicates less than one-tenth of one percent (0.1).

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